

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 62-20

May 17, 1962

STATISTICAL DATA ON FORM 332 (REV. APR. 1962)

Proprietors of distilled spirits plants
and others concerned:

Purpose. This circular is issued to inform you of the provisions of a Revenue Procedure which will be published in the Internal Revenue Bulletin in the near future. The procedure concerns the reporting of additional data on Form 332 (Rev. Apr. 1962), Statement of Kinds, Seasons, and Years of Production of Spirits in Bonded Warehouses.

Background. Form 332 provides for the reporting of all spirits of 190° or more proof without classification as to kind of material from which produced. In order that the tax gallons on hand in each classification of these spirits may be determined for statistical purposes, you will be required to furnish data in the manner set forth below.

Procedure. Pending further revision of Form 332 (Rev. Apr. 1962), you will enter, on the reverse side of that form, information concerning your stocks of spirits of 190° or more of proof, produced from grain, cane, or fruit, in accordance with the following format:

Spirits of 190° or more of proof

Alcohol and neutral spirits - Grain	_____	tax gallons
Alcohol and neutral spirits - Cane	_____	tax gallons
Alcohol and neutral spirits - Fruit	_____	tax gallons

The first report on which such entries must be made will be that for the six-month period ending June 30, 1962. A report will be made for each six-month period thereafter.

Statistics to be made available. Based on the reports you submit, the Alcohol and Tobacco Tax Division will publish, as a part of its statistical releases, a breakdown of the quantities of spirits of 190° or more of proof on hand at the end of each six-month period, according to the materials used in production; i.e., "grain," "cane," "fruit," and "all other materials."

Inquiries. Inquiries concerning this circular should refer to its number and be addressed to your Assistant Regional Commissioner, Alcohol and Tobacco Tax.

Dwight E. Avis
Director, Alcohol and Tobacco Tax Division